



## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

Unit Name:	Valley Park District		
Unit Code:	029/050/12	County:	Fulton
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,978		
Equalized Assessed Valuation:	\$31,644.540		
Population:	1,500		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$11,517		

[illegible]

## General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$73,548	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$49	\$73	\$37
Revenues During FY 20:	\$53,085	\$215,715	\$135,620
Expenditures During FY 20:	\$38,978	\$213,789	\$124,060
Per Capita Revenues:	\$35	\$75	\$47
Per Capita Expenditures:	\$26	\$71	\$46
Revenues over/under Expenditures:	\$14,107	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	224.88%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$87,655	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$58	\$79	\$38

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

## Local Government Profile

<b>Salaries Paid:</b>	\$81,509
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## Blended Component Units

## Fiscal Indicators

## General and Special Funds

### Amounts

### Averages

## Medians

Beginning Fund Balance for FY 20:	<b>\$987,304</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$159</b>	\$73	\$37
Revenues During FY 20:	<b>\$440,645</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$353,996</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$71</b>	\$75	\$47
Per Capita Expenditures:	<b>\$57</b>	\$71	\$46
Revenues over/under Expenditures:	<b>\$86,649</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>303.38%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$1,073,953</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$173</b>	\$79	\$38

## Equity

### Amounts

## Averages

## Medians

Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

## Net Assets

### Amounts

## Averages

## Medians

Total Restricted Net Assets:	<b>\$252,055</b>	\$101,221	\$0
Total Unrestricted Net Assets:	<b>\$1,014,196</b>	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$349,000</b>	\$237,832	\$0
Per Capita Debt:	<b>\$56</b>	\$54	\$0
General Obligation Debt over EAV:	<b>0.53%</b>	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$24,122	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$3	\$0
Revenues During FY 20:	<b>\$0</b>	\$14,451	\$0
Expenditures During FY 20:	<b>\$0</b>	\$14,157	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$294	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$24,595	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Venice Park District		
<b>Unit Code:</b>	057/040/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$220,121		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	2,128		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$66,500	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$129,461	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$61	\$73	\$37
Revenues During FY 20:	\$210,885	\$215,715	\$135,620
Expenditures During FY 20:	\$220,121	\$213,789	\$124,060
Per Capita Revenues:	\$99	\$75	\$47
Per Capita Expenditures:	\$103	\$71	\$46
Revenues over/under Expenditures:	(\$9,236)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	54.62%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$120,225	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$56	\$79	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$120,225	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**SUSANA A. MENDOZA**  
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## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



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## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Vernon Hills Park District

**Unit Code:** 049/097/12 **County:** Lake

**Fiscal Year End:** 5/31/2020

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$12,003,570

**Equalized Assessed Valuation:** \$1,292,111,520

**Population:** 26,641

**Employees:**

**Full Time:** 46

**Part Time:** 350

**Salaries Paid:** \$3,963,530

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,154,833</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$81</b>	\$152	\$100
Revenues During FY 20:	<b>\$7,893,512</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$8,270,677</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$296</b>	\$240	\$176
Per Capita Expenditures:	<b>\$310</b>	\$228	\$166
Revenues over/under Expenditures:	<b>(\$377,165)</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>22.16%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$1,832,920</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$69</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$256,250</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$716,267</b>	\$2,386,132	\$1,408,791



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## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$9,225,665</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$346</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.66%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0





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# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **Cook**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,283,770**

Equalized Assessed Valuation: **\$1,251,320,634**

Population: **55,000**

Employees:

Full Time: **42**

Part Time: **60**

Salaries Paid: **\$2,888,004**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,380,410</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$152	\$100
Revenues During FY 20:	<b>\$6,209,611</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$5,940,172</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$113</b>	\$240	\$176
Per Capita Expenditures:	<b>\$108</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$269,439</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>44.64%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$2,651,479</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$48</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$942,132</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$2,485,898</b>	\$2,386,132	\$1,408,791



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ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$6,879,945</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$125</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.07%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0





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## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$163,000</b>	\$237,832	\$0
Per Capita Debt:	<b>\$82</b>	\$54	\$0
General Obligation Debt over EAV:	<b>0.19%</b>	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$24,122	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$3	\$0
Revenues During FY 20:	<b>\$0</b>	\$14,451	\$0
Expenditures During FY 20:	<b>\$0</b>	\$14,157	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$294	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$24,595	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **Dupage**

Fiscal Year End: **10/30/2020**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,195**

Equalized Assessed Valuation: **\$42,601,956**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$76,424</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$73	\$37
Revenues During FY 20:	<b>\$43,368</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$24,741</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$39</b>	\$75	\$47
Per Capita Expenditures:	<b>\$22</b>	\$71	\$46
Revenues over/under Expenditures:	<b>\$18,627</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>384.18%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$95,051</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$86</b>	\$79	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$95,051</b>	\$15,430	\$0
Total Unreserved Funds:	<b>\$0</b>	\$51,003	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$101,221	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$29,259	\$0



## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Warrenville Park District**

Unit Code: **022/195/12** County: **Dupage**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,787,485**

Equalized Assessed Valuation: **\$556,990,626**

Population: **13,140**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>84</b>
Salaries Paid:	<b>\$1,274,103</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$978,818</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$152	\$100
Revenues During FY 20:	<b>\$3,113,547</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,663,208</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$237</b>	\$240	\$176
Per Capita Expenditures:	<b>\$203</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$450,339</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>49.53%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$1,319,157</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$100</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$153,023</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$2,735,024</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$731,310</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$56</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.13%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

Unit Name:	Warsaw Park District		
Unit Code:	034/060/12	County:	Hancock
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,102		
Equalized Assessed Valuation:	\$14,855,796		
Population:	1,465		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$42,074	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$29	\$73	\$37
Revenues During FY 20:	\$29,800	\$215,715	\$135,620
Expenditures During FY 20:	\$33,537	\$213,789	\$124,060
Per Capita Revenues:	\$20	\$75	\$47
Per Capita Expenditures:	\$23	\$71	\$46
Revenues over/under Expenditures:	(\$3,737)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	114.31%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$38,337	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$26	\$79	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **Tazewell**

Fiscal Year End: **4/30/2020**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,884,786**

Equalized Assessed Valuation: **\$367,987,266**

Population: **15,134**

Employees:

Full Time: **6**

Part Time: **163**

Salaries Paid: **\$929,352**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$639,631</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$152	\$100
Revenues During FY 20:	<b>\$2,605,284</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,909,602</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$172</b>	\$240	\$176
Per Capita Expenditures:	<b>\$192</b>	\$228	\$166
Revenues over/under Expenditures:	<b>(\$304,318)</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>18.14%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$527,763</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$35</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$440,598</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>(\$255,361)</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$2,011,968</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$133</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.50%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

Unit Name:	Waterloo Park District		
Unit Code:	067/010/12	County:	Monroe
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$427,275		
Equalized Assessed Valuation:	\$254,216.603		
Population:	10,710		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$87,389		

Date	Time	Location	Description
10/10/2018	10:00	Forest	Initial survey of the study area. No birds observed.
10/10/2018	11:00	Forest	Continued survey. One bird observed in the forest.
10/10/2018	12:00	Forest	Continued survey. Two birds observed in the forest.
10/10/2018	13:00	Forest	Continued survey. Three birds observed in the forest.
10/10/2018	14:00	Forest	Continued survey. Four birds observed in the forest.
10/10/2018	15:00	Forest	Continued survey. Five birds observed in the forest.
10/10/2018	16:00	Forest	Continued survey. Six birds observed in the forest.
10/10/2018	17:00	Forest	Continued survey. Seven birds observed in the forest.
10/10/2018	18:00	Forest	Continued survey. Eight birds observed in the forest.
10/10/2018	19:00	Forest	Continued survey. Nine birds observed in the forest.
10/10/2018	20:00	Forest	Continued survey. Ten birds observed in the forest.
10/10/2018	21:00	Forest	Continued survey. Eleven birds observed in the forest.
10/10/2018	22:00	Forest	Continued survey. Twelve birds observed in the forest.
10/10/2018	23:00	Forest	Continued survey. Thirteen birds observed in the forest.
10/10/2018	24:00	Forest	Continued survey. Fourteen birds observed in the forest.
10/10/2018	25:00	Forest	Continued survey. Fifteen birds observed in the forest.
10/10/2018	26:00	Forest	Continued survey. Sixteen birds observed in the forest.
10/10/2018	27:00	Forest	Continued survey. Seventeen birds observed in the forest.
10/10/2018	28:00	Forest	Continued survey. Eighteen birds observed in the forest.
10/10/2018	29:00	Forest	Continued survey. Nineteen birds observed in the forest.
10/10/2018	30:00	Forest	Continued survey. Twenty birds observed in the forest.
10/10/2018	31:00	Forest	Continued survey. Twenty-one birds observed in the forest.
10/10/2018	32:00	Forest	Continued survey. Twenty-two birds observed in the forest.
10/10/2018	33:00	Forest	Continued survey. Twenty-three birds observed in the forest.
10/10/2018	34:00	Forest	Continued survey. Twenty-four birds observed in the forest.
10/10/2018	35:00	Forest	Continued survey. Twenty-five birds observed in the forest.
10/10/2018	36:00	Forest	Continued survey. Twenty-six birds observed in the forest.
10/10/2018	37:00	Forest	Continued survey. Twenty-seven birds observed in the forest.
10/10/2018	38:00	Forest	Continued survey. Twenty-eight birds observed in the forest.
10/10/2018	39:00	Forest	Continued survey. Twenty-nine birds observed in the forest.

## General and Special Funds

<u><b>General and Special Funds</b></u>	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Beginning Fund Balance for FY 20:	<b>\$914,732</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$73	\$37
Revenues During FY 20:	<b>\$345,628</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$394,425</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$32</b>	\$75	\$47
Per Capita Expenditures:	<b>\$37</b>	\$71	\$46
Revenues over/under Expenditures:	<b>(\$48,797)</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>219.54%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$865,935</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$81</b>	\$79	\$38

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$60,634</b>	\$15,430	\$0
Total Unreserved Funds:	<b>\$805,301</b>	\$51,003	\$0

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$90,000</b>	\$237,832	\$0
Per Capita Debt:	<b>\$8</b>	\$54	\$0
General Obligation Debt over EAV:	<b>0.04%</b>	0.10%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$24,122	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$3	\$0
Revenues During FY 20:	<b>\$0</b>	\$14,451	\$0
Expenditures During FY 20:	<b>\$0</b>	\$14,157	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$294	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$24,595	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$3	\$0





## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$209,000</b>	\$237,832	\$0
Per Capita Debt:	<b>\$38</b>	\$54	\$0
General Obligation Debt over EAV:	<b>0.43%</b>	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$24,122	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$3	\$0
Revenues During FY 20:	<b>\$0</b>	\$14,451	\$0
Expenditures During FY 20:	<b>\$0</b>	\$14,157	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$294	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$24,595	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$3	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wauconda Park District**

Unit Code: **049/100/12** County: **Lake**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,272,795**

Equalized Assessed Valuation: **\$390,201,753**

Population: **13,737**

Employees:

Full Time:	<b>13</b>
Part Time:	<b>110</b>
Salaries Paid:	<b>\$1,432,884</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>(\$158,173)</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>(\$12)</b>	\$152	\$100
Revenues During FY 20:	<b>\$2,914,828</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,780,861</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$212</b>	\$240	\$176
Per Capita Expenditures:	<b>\$202</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$133,967</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>(0.87%)</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>(\$24,206)</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>(\$2)</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$43,373</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$994,945</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$909,130</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$66</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.16%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12** County: **Lake**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,485,311**

Equalized Assessed Valuation: **\$1,295,648,502**

Population: **86,792**

Employees:

Full Time:	<b>63</b>
Part Time:	<b>305</b>
Salaries Paid:	<b>\$4,874,136</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,886,215</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$68</b>	\$152	\$100
Revenues During FY 20:	<b>\$13,823,549</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$11,437,739</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$159</b>	\$240	\$176
Per Capita Expenditures:	<b>\$132</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$2,385,810</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>53.02%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$6,063,972</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$70</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$917,398</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$12,625,360</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$11,720,000</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$135</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.00%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** West Chicago Park District

**Unit Code:** 022/210/12 **County:** Dupage

**Fiscal Year End:** 4/30/2020

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$7,323,821

**Equalized Assessed Valuation:** \$924,066,712

**Population:** 34,808

**Employees:**

**Full Time:** 16

**Part Time:** 43

**Salaries Paid:** \$1,500,503

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,298,975	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$37	\$152	\$100
Revenues During FY 20:	\$4,333,953	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$4,096,191	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$125	\$240	\$176
Per Capita Expenditures:	\$118	\$228	\$166
Revenues over/under Expenditures:	\$237,762	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	37.52%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,536,737	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$44	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$958,355	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$626,048	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$25,685,005</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$738</b>	\$310	\$210
General Obligation Debt over EAV:	<b>2.50%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Westchester Park District**

Unit Code: **016/780/12** County: **Cook**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,997,208**

Equalized Assessed Valuation: **\$539,671,675**

Population: **16,279**

Employees:

Full Time: **13**

Part Time: **188**

Salaries Paid: **\$1,294,063**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,768,310</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$109</b>	\$152	\$100
Revenues During FY 20:	<b>\$2,316,828</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,285,829</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$142</b>	\$240	\$176
Per Capita Expenditures:	<b>\$140</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$30,999</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>78.74%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$1,799,884</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$111</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,125,040</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$368,804</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$2,613,052</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$161</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.10%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$293,454</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$18</b>	\$42	\$0
Revenues During FY 20:	<b>\$255,328</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$254,988</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$16</b>	\$17	\$0
Per Capita Expenses:	<b>\$16</b>	\$17	\$0
Operating Income (loss):	<b>\$340</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>115.22%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$293,794</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$18</b>	\$39	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Western Springs Park District

**Unit Code:** 016/800/12 **County:** Cook

**Fiscal Year End:** 12/31/2020

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$2,203,600

**Equalized Assessed Valuation:** \$751,969,026

**Population:** 14,000

**Employees:**

**Full Time:** 5

**Part Time:** 10

**Salaries Paid:** \$326,403

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$972,439	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$69	\$152	\$100
Revenues During FY 20:	\$1,015,834	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$807,979	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$73	\$240	\$176
Per Capita Expenditures:	\$58	\$228	\$166
Revenues over/under Expenditures:	\$207,855	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	146.08%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,180,294	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$84	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$241,023	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$703,311	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$1,587,490</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$113</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.21%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Westmont Park District**

Unit Code: **022/220/12** County: **Dupage**

Fiscal Year End: **5/31/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,232,045**

Equalized Assessed Valuation: **\$934,189,127**

Population: **24,865**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>176</b>
Salaries Paid:	<b>\$1,842,596</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,830,149</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$152	\$100
Revenues During FY 20:	<b>\$4,553,238</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$4,795,856</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$183</b>	\$240	\$176
Per Capita Expenditures:	<b>\$193</b>	\$228	\$166
Revenues over/under Expenditures:	<b>(\$242,618)</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>44.20%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$2,119,535</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$85</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$300,089</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>(\$2,008,567)</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$10,006,230</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$402</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.90%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wheaton Park District**

Unit Code: **022/230/12** County: **Dupage**

Fiscal Year End: **12/31/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,055,412**

Equalized Assessed Valuation: **\$2,557,325,950**

Population: **53,270**

Employees:

Full Time: **105**

Part Time: **620**

Salaries Paid: **\$8,919,021**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$8,498,143</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$160</b>	\$152	\$100
Revenues During FY 20:	<b>\$15,172,407</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$12,345,890</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$285</b>	\$240	\$176
Per Capita Expenditures:	<b>\$232</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$2,826,517</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>92.60%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$11,431,967</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$215</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,660,632</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$12,099,425</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$16,531,782</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$310</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.45%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$17,948,723</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$337</b>	\$42	\$0
Revenues During FY 20:	<b>\$6,453,333</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$5,798,878</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$121</b>	\$17	\$0
Per Capita Expenses:	<b>\$109</b>	\$17	\$0
Operating Income (loss):	<b>\$654,455</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>320.92%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$18,609,970</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$349</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wheeling Park District**

Unit Code: **016/820/12** County: **Cook**

Fiscal Year End: **12/31/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,818,577**

Equalized Assessed Valuation: **\$1,184,465,400**

Population: **42,800**

Employees:

Full Time:	<b>50</b>
Part Time:	<b>54</b>
Salaries Paid:	<b>\$4,525,079</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$3,030,331</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$152	\$100
Revenues During FY 20:	<b>\$9,149,510</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$6,523,425</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$214</b>	\$240	\$176
Per Capita Expenditures:	<b>\$152</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$2,626,085</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>53.64%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$3,498,888</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$82</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,875,769</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$7,158,825</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$12,051,456</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$282</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.12%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$10,811,946</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$253</b>	\$42	\$0
Revenues During FY 20:	<b>\$2,391,856</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$4,367,092</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$56</b>	\$17	\$0
Per Capita Expenses:	<b>\$102</b>	\$17	\$0
Operating Income (loss):	<b>(\$1,975,236)</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>204.16%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$8,916,032</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$208</b>	\$39	\$0





## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

Unit Name:	Whitmore Park District		
Unit Code:	055/035/12	County:	Macon
Fiscal Year End:	9/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,945		
Equalized Assessed Valuation:	\$73,094,433		
Population:	4,471		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

[illegible]

## General and Special Funds

<u><b>General and Special Funds</b></u>	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Beginning Fund Balance for FY 20:	<b>\$46,127</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$73	\$37
Revenues During FY 20:	<b>\$24,917</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$27,375</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$6</b>	\$75	\$47
Per Capita Expenditures:	<b>\$6</b>	\$71	\$46
Revenues over/under Expenditures:	<b>(\$2,458)</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>159.52%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$43,669</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$10</b>	\$79	\$38

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **Lake**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$836,400**

Equalized Assessed Valuation: **\$105,181,245**

Population: **10,100**

Employees:

Full Time: **3**

Part Time: **40**

Salaries Paid: **\$224,367**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$265,594</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$73	\$37
Revenues During FY 20:	<b>\$616,325</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$681,759</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$61</b>	\$75	\$47
Per Capita Expenditures:	<b>\$68</b>	\$71	\$46
Revenues over/under Expenditures:	<b>(\$65,434)</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>30.24%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$206,160</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$20</b>	\$79	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$15,430	\$0
Total Unreserved Funds:	<b>\$0</b>	\$51,003	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$79,928</b>	\$101,221	\$0
Total Unrestricted Net Assets:	<b>\$48,907</b>	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: **016/830/12** County: **Cook**

Fiscal Year End: **12/31/2020**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,433,114**

Equalized Assessed Valuation: **\$2,059,467,654**

Population: **27,087**

Employees:

Full Time: **61**

Part Time: **548**

Salaries Paid: **\$7,341,823**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$6,258,127</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$231</b>	\$152	\$100
Revenues During FY 20:	<b>\$17,024,725</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$16,338,526</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$629</b>	\$240	\$176
Per Capita Expenditures:	<b>\$603</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$686,199</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>36.38%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$5,944,326</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$219</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,568,654</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>(\$508,699)</b>	\$2,386,132	\$1,408,791



## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$7,054,511</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$260</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.27%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:** **Wilmington Island Park District**

**Unit Code:** **099/090/12** **County:** **Will**

**Fiscal Year End:** **4/30/2020**

**Accounting Method:** **Cash With Assets**

**Appropriation or Budget:** **\$870,568**

**Equalized Assessed Valuation:** **\$142,646,874**

**Population:** **5,134**

**Employees:**

**Full Time:** **3**

**Part Time:** **26**

**Salaries Paid:** **\$250,805**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$39,385</b>	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$73	\$37
Revenues During FY 20:	<b>\$519,276</b>	\$215,715	\$135,620
Expenditures During FY 20:	<b>\$454,949</b>	\$213,789	\$124,060
Per Capita Revenues:	<b>\$101</b>	\$75	\$47
Per Capita Expenditures:	<b>\$89</b>	\$71	\$46
Revenues over/under Expenditures:	<b>\$64,327</b>	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	<b>22.80%</b>	137.93%	85.77%
Ending Fund Balance for FY 20:	<b>\$103,712</b>	\$185,471	\$86,470
Per Capita Ending Fund Balance:	<b>\$20</b>	\$79	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$15,430	\$0
Total Unreserved Funds:	<b>\$103,712</b>	\$51,003	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$101,221	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$54,000</b>	\$237,832	\$0
Per Capita Debt:	<b>\$11</b>	\$54	\$0
General Obligation Debt over EAV:	<b>0.04%</b>	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$24,122	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$3	\$0
Revenues During FY 20:	<b>\$0</b>	\$14,451	\$0
Expenditures During FY 20:	<b>\$0</b>	\$14,157	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$294	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$24,595	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$3	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Winfield Park District**

Unit Code: **022/235/12** County: **Dupage**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,844,200**

Equalized Assessed Valuation: **\$330,681,263**

Population: **9,637**

Employees:

Full Time: **6**

Part Time: **45**

Salaries Paid: **\$850,548**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$671,409</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$152	\$100
Revenues During FY 20:	<b>\$2,170,562</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,089,718</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$225</b>	\$240	\$176
Per Capita Expenditures:	<b>\$217</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$80,844</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>36.00%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$752,253</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$78</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$154,615</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$2,259,988</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$2,963,033</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$307</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.61%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

Unit Name:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$214,671		
Equalized Assessed Valuation:	\$100,280,723		
Population:	4,000		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$67,093		

Patient Information	
First Name	
Last Name	
Address	
City	
State	
Zip	
Phone	
Age	
Gender	
Occupation	
Referral Source	
Medical History	
Past Medical History	
Current Medical History	
Allergies	
Social History	
Family History	
Physical Examination	
Vital Signs	
Laboratory Tests	
Imaging Studies	
Diagnosis	
Treatment Plan	
Follow-up	

## General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$246,116	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$62	\$73	\$37
Revenues During FY 20:	\$161,797	\$215,715	\$135,620
Expenditures During FY 20:	\$151,031	\$213,789	\$124,060
Per Capita Revenues:	\$40	\$75	\$47
Per Capita Expenditures:	\$38	\$71	\$46
Revenues over/under Expenditures:	\$10,766	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	170.09%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$256,882	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$64	\$79	\$38

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,457	\$101,221	\$0
Total Unrestricted Net Assets:	\$228,425	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **Cook**

Fiscal Year End: **12/31/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,075,214**

Equalized Assessed Valuation: **\$1,591,387,430**

Population: **12,480**

Employees:

Full Time: **31**

Part Time: **228**

Salaries Paid: **\$4,825,573**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,436,606</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$436</b>	\$152	\$100
Revenues During FY 20:	<b>\$7,646,169</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$6,360,486</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$613</b>	\$240	\$176
Per Capita Expenditures:	<b>\$510</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$1,285,683</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>81.29%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$5,170,487</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$414</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$953,096</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$2,927,360</b>	\$2,386,132	\$1,408,791



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$18,110,000</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$1,451</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.91%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$12,741,075</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$1,021</b>	\$42	\$0
Revenues During FY 20:	<b>\$4,668,547</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$4,723,274</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$374</b>	\$17	\$0
Per Capita Expenses:	<b>\$378</b>	\$17	\$0
Operating Income (loss):	<b>(\$54,727)</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>268.59%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$12,686,348</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$1,017</b>	\$39	\$0



## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

Unit Name:	Winslow Park District		
Unit Code:	089/040/12	County:	Stephenson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,820		
Equalized Assessed Valuation:	\$19,335.659		
Population:	944		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

[illegible]

## General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$87,328	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$93	\$73	\$37
Revenues During FY 20:	\$32,156	\$215,715	\$135,620
Expenditures During FY 20:	\$20,688	\$213,789	\$124,060
Per Capita Revenues:	\$34	\$75	\$47
Per Capita Expenditures:	\$22	\$71	\$46
Revenues over/under Expenditures:	\$11,468	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	477.55%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$98,796	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$105	\$79	\$38

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wood Dale Park District**

Unit Code: **022/240/12** County: **Dupage**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,791,204**

Equalized Assessed Valuation: **\$646,790,576**

Population: **13,969**

Employees:

Full Time: **19**

Part Time: **119**

Salaries Paid: **\$1,808,229**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,284,888</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$152	\$100
Revenues During FY 20:	<b>\$3,000,250</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$2,830,891</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$215</b>	\$240	\$176
Per Capita Expenditures:	<b>\$203</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$169,359</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>31.83%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$901,040</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$65</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$268,634</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$26,802</b>	\$2,386,132	\$1,408,791



## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$3,564,525</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$255</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.55%</b>	0.53%	0.33%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,527,964</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$324</b>	\$42	\$0
Revenues During FY 20:	<b>\$1,470,094</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$1,175,873</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$105</b>	\$17	\$0
Per Capita Expenses:	<b>\$84</b>	\$17	\$0
Operating Income (loss):	<b>\$294,221</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>410.09%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$4,822,185</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$345</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# FISCAL YEAR 2020

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Woodridge Park District**

Unit Code: **022/250/12** County: **Dupage**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$210,620,473**

Equalized Assessed Valuation: **\$1,322,008,561**

Population: **35,253**

Employees:

Full Time:	<b>44</b>
Part Time:	<b>286</b>
Salaries Paid:	<b>\$4,344,876</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,703,119</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$152	\$100
Revenues During FY 20:	<b>\$9,618,263</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$8,866,690</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$273</b>	\$240	\$176
Per Capita Expenditures:	<b>\$252</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$751,573</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>53.37%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$4,732,181</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$134</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$736,835</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$2,413,143</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$24,870,454</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$705</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.12%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$1,692,200</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$48</b>	\$42	\$0
Revenues During FY 20:	<b>\$1,223,373</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$1,229,671</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$35</b>	\$17	\$0
Per Capita Expenses:	<b>\$35</b>	\$17	\$0
Operating Income (loss):	<b>(\$6,298)</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>208.40%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$2,562,641</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$73</b>	\$39	\$0



## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

## Local Government Profile

\$487,572

### Blended Component Units

## Fiscal Indicators

## General and Special Funds

### Amounts

## Averages

## Medians

\$100

## Equity

### Amounts

## Averages

## Medians

\$0

## Net Assets

### Amounts

## Averages

## Medians

\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$39,596</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$4</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.03%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **York Center Park District**

Unit Code: **022/260/12** County: **Dupage**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,090,327**

Equalized Assessed Valuation: **\$237,210,791**

Population: **51,000**

Employees:

Full Time: **9**

Part Time: **31**

Salaries Paid: **\$721,861**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,118,898</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$152	\$100
Revenues During FY 20:	<b>\$1,314,838</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$1,482,444</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$26</b>	\$240	\$176
Per Capita Expenditures:	<b>\$29</b>	\$228	\$166
Revenues over/under Expenditures:	<b>(\$167,606)</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>64.17%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$951,292</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$19</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$889,698</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>(\$389,532)</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$131,953</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$3</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.05%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$42	\$0
Revenues During FY 20:	<b>\$0</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$0</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$0</b>	\$17	\$0
Operating Income (loss):	<b>\$0</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0





**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL YEAR 2020

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12** County: **Lake**

Fiscal Year End: **4/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,695,496**

Equalized Assessed Valuation: **\$322,114,422**

Population: **23,967**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>213</b>
Salaries Paid:	<b>\$2,277,695</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,688,775</b>	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	<b>\$112</b>	\$152	\$100
Revenues During FY 20:	<b>\$4,115,261</b>	\$6,304,418	\$3,420,325
Expenditures During FY 20:	<b>\$4,016,446</b>	\$6,038,818	\$3,450,368
Per Capita Revenues:	<b>\$172</b>	\$240	\$176
Per Capita Expenditures:	<b>\$168</b>	\$228	\$166
Revenues over/under Expenditures:	<b>\$98,815</b>	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	<b>67.12%</b>	71.96%	65.25%
Ending Fund Balance for FY 20:	<b>\$2,695,914</b>	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	<b>\$112</b>	\$157	\$100

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$900,733</b>	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	<b>\$449,677</b>	\$2,386,132	\$1,408,791



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 20:	<b>\$899,757</b>	\$8,424,385	\$4,628,059
Per Capita Debt:	<b>\$38</b>	\$310	\$210
General Obligation Debt over EAV:	<b>0.26%</b>	0.53%	0.33%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 20:	<b>\$6,383,191</b>	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	<b>\$266</b>	\$42	\$0
Revenues During FY 20:	<b>\$1,151,602</b>	\$395,449	\$0
Expenditures During FY 20:	<b>\$1,072,254</b>	\$428,604	\$0
Per Capita Revenues:	<b>\$48</b>	\$17	\$0
Per Capita Expenses:	<b>\$45</b>	\$17	\$0
Operating Income (loss):	<b>\$79,348</b>	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	<b>602.71%</b>	68.75%	0.00%
Ending Retained Earnings for FY 20:	<b>\$6,462,539</b>	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	<b>\$270</b>	\$39	\$0